



PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (June 2004)

(Implements RCW 34.05.310)
Do NOT use for expedited rule making

Agency: Department of Revenue

Subject of possible rule making: A possible amendment to WAC 458-20-102 to address reseller permits and a new WAC 458-20-102A to retain information about resale certificates.

Statutes authorizing the agency to adopt rules on this subject: RCW 82.32.300 and 82.01.060 (2).

Reasons why rules on this subject may be needed and what they might accomplish:

WAC 458-20-102 (Rule 102) currently explains the resale certificate and conditions under which a buyer may furnish a resale certificate to a seller. Effective January 1, 2010, reseller permits will replace resale certificates as the means to substantiate wholesale purchases. Chapter 563, Laws of 2009.

The Department (Department) of Revenue is considering an amendment to Rule 102 to explain the reseller permit and conditions under which a buyer may furnish a reseller permit to a seller. The Department is also considering incorporating information now provided in Rule 102 into a new Rule 102A because this information is needed for wholesale transactions occurring before January 1, 2010 until the normal limitation periods for assessments and refunds run.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: None.

Process for developing new rule (check all that apply):

☐ Negotiated rule making

☐ Pilot rule making

☐ Agency study

☒ Other (describe) Parties interested in this rule making may contact the individual listed

below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

How interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication:

Written comments may be submitted by mail, fax, or at the public meeting. Oral comments will be accepted at the public meeting. A preliminary draft of possible rule changes is available for viewing and printing on our website at: <http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>. Written comments on and/or requests for copies of the rule may be directed to: Jay M. Jetter, Interpretations and Technical Advice Division, P. O. Box 47453, Olympia, WA 98504-7453; e-mail: JayJ@dor.wa.gov; phone: (360) 570-6057; FAX (360) 586-0127.

Public meeting location:

Capitol Plaza Building
L&P Large Conference Room - 4th Floor
1025 Union Avenue SE
Olympia, Washington 98504-7453

Assistance for persons with disabilities:

Contact Martha Thomas no later than 10 days before the meeting date. TTY 1-800-451-7985 or (360) 725-7497.

Date: February 11, 2010 **Time:** 1:30 P.M.

Date

January 5, 2010

Name (type or print)

Alan R. Lynn

Signature

Title

Rules Coordinator

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STATE OF WASHINGTON
FILED

DATE: January 05, 2010

TIME: 3:37 PM

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